WHAT IS CLAIMED IS:

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1. A boot comprising:

a sole;

an outer upper comprising an impervious portion; and at least one outer reinforcing element assembled to the upper with cement at least in the impervious portion of the upper.

- 2. A boot according to claim 1, wherein the reinforcing element comprises a heel reinforcement.
- 3. A boot according to claim 1, wherein the reinforcing element comprises lateral tightening flags.
- 4. A boot according to claim 3, wherein the heel reinforcement is extended on each side of the outer upper by the lateral tightening flaps.
- 5. A boot according to claim 2, wherein the heel reinforcement comprises a vertical extension forming a collar for tightening a lower leg of a wearer of the boot.
- 6. A boot according to claim 4, wherein the collar and the lateral tightening flaps comprise the only means for tightening the upper.
- 7. A boot according to claim 1, further comprising at least one outer seam in said impervious portion of said upper, each of said at least one outer seam being covered by a cemented reinforcing element.

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8. A boot according to claim 7, wherein the outer heel reinforcement covers seams of a heel stiffener of the upper.

- 9. A boot according to claim 8, wherein the outer heel reinforcement is affixed on at least one portion of the outer sole.
- 10. A boot according to claim 7, further comprising an inner tightening system comprising two flexible flaps provided with tightening means and fixed within the upper by at least one rear seam, said seams being covered by an outer heel stiffener.
- 11. A boot according to claim 1, further comprising a detachable liner provided with a sole made of a shock-absorbing material.